



## **Common Penalties – Part 1**

### **Course Description**

This e-Learning course provides DOR employees and Citizens of the Commonwealth with a basic understanding of the penalties *most commonly* imposed on a taxpayer. The self-paced online format lets you take the course from your work station whenever it's convenient for you.

### **Learning Outcomes**

At the completion of this course you will be able to...

- Identify the penalties most commonly imposed on a taxpayer
- Determine the conditions under which each penalty is imposed
- Learn what amount is imposed and when the penalty STOPS accruing
- Understand how interest is calculated
- Examine a taxpayer scenario analyze and calculate the total penalties

### **Topics**

In this class you will review penalties related to...

- **MGL 62C§33 (a):** Late File Penalty
- **MGL 62C§33 (b):** Late Pay Penalty
- **MGL 62C§33 (c):** Late Payment on Assessment Penalty
- **MGL 62C§33 (d):** Deductions of prior payments and credits

### **Target Audience**

This course is intended for all DOR employees and interested citizens of the Commonwealth.

### **Course Level**

2 - Intermediate

### **Course Length**

One hour

### **Prerequisites**

- Introduction to Penalties

### **Format**

Online